

**Connecticut State Board of Accountancy
Meeting Minutes
January 5, 2021**

The meeting was called to order by Chairman John H. Schuyler, CPA, at 10:03 AM via ZOOM Webinar.

Board Members Present: John H. Schuyler, Chairman Certified Public Accountant
Timothy F. Egan Certified Public Accountant
Marcia L. Marien, Certified Public Accountant
Dannell R. Lyne, Certified Public Accountant
Martha S. Triplett, Esq. Public Member

Board Members Absent: Mark Aronowitz, Public Member
Karla H. Fox, Esq., Public Member
Peter J. Niedermeyer, Certified Public Accountant

Board Vacancies: Public Member

DCP Staff Present: Robert M. Kuzmich, R.A., License/Applications Specialist
Frank Virnelli, Manager
Cat Arsenault, Staff Attorney

Public Present: None.

Note: The administrative functions of the Boards, Commissions, and Councils are carried out by the Department of Consumer Protection, Occupational and Professional Licensing Division, Richard M. Hurlburt, Director.

Website: www.ct.gov/dcp

Licensing/Certification: dcp.licenseservices@ct.gov

Enforcement issues: dcp.accounting@ct.gov

MINUTES OF PREVIOUS MEETINGS

Approve minutes of the November 10, 2020 Board Meeting

Mr. Lyne made a motion to approve the minutes of the November 10, 2020 Board Meeting as written. The motion was seconded by Ms. Marien. All remaining board members voted in favor.

Connecticut State Board of Accountancy Meeting – January 5, 2021

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

No comments or concerns were noted.

OLD BUSINESS

1. Status of 2020 Legislation

Mr. Virnelli noted that the Department's 2020 Legislative package has been carried over and is now the 2021 Legislative package and is going forward. He noted that there should be a full session this year. The Department will advise the Board should there be a need for their assistance. Mr. Virnelli cited an example of this involving the Legislature's past request for a letter from the Board's Chairperson to one of the Committees regarding continuing education taken in other States being accepted by Connecticut.

2. Status of Revisions to Regulations

Mr. Virnelli noted that there are no updates to report and that the proposed revisions are still with the Governor's Office. He is hopeful that, based upon movement with other regulations they have, they will soon act on the Department's package. Mr. Virnelli will reach out to NASBA for assistance in moving these revisions forward.

NEW BUSINESS

1. Remote Testing

Mr. Virnelli reported that NASBA, the AICPA, and Prometric are working together to allow candidate to test from their homes remotely only in emergency situations. The definition of "emergency" has yet to be defined. There was a demonstration of remote testing in mid-December of 2020 with an actual test candidate. Both Mr. Virnelli and Ms. Arsenault viewed the demonstration and took notes.

Mr. Virnelli shared his observations of this testing with the Board. He advised the Board that Ms. Arsenault has observations to share with them also from a testing situation involving a candidate taking the examination in her home. Mr. Virnelli noted three levels of pretesting procedures concerning security conditions and registering with a Readiness Agent who confirmed testing conditions, security conditions, and testing environment conditions with the candidate. The testing proctor and proctoring details were discussed. Ms. Arsenault stated that the proctoring procedures were very confusing. It was stated by the testing company that their main concern is security and not convenience to the candidate.

It was noted that the AICPA and NASBA have still not defined an “Emergency”. They also discussed a potential pilot program using actual test candidates and real sessions with only candidates who have tested previously. There will be no continuous testing and they want this pilot program to be completed by the end of March 2021. There was also discussion of the possibility of another pilot test program and also provisions for ADA accommodations. A NASBA representative, Colleen Conrad, spoke concerning risk mitigation and concern for Board uniformity. It was noted by NASBA Attorneys that no State’s Statutes would have to be changed to accommodate this testing. Mr. Virnelli confirmed that Connecticut Statutes would not be affected by this testing and highlighted other testing factors being discussed by NASBA. FAQ’s are supposed to be distributed to Boards this month and will be forwarded to them by Mr. Virnelli upon receipt.

Ms. Arsenault stated that all individual State concerns were categorized into groups and addressed as such. She raised many concerns about the remote testing process. In particular, questions asked of the Readiness/Security Agent and vague answers given to many questions. Ms. Arsenault noted that no qualifications were offered regarding how remote proctors will be chosen. Problems concerning testing anomalies were discussed and Ms. Arsenault was not satisfied with how these questions were answered. She also has concerns over their use of “Artificial Intelligence”. Ms. Arsenault noted that NASBA is really pushing hard for remote testing but noted that it will not be implemented without the consent of all fifty States. The pilot testing program will only be offered to US candidates at this time.

In conclusion, Ms. Arsenault noted that NASBA is looking for the Board’s input on this subject. It was suggested by the Board that perhaps a list of potential concerns could be drafted at some point in the future and sent to NASBA.

2. The following Items were added to the Board’s Agenda at the meeting today by unanimous vote. (Egan/Lyne) for Item (A) and (Marien/Lyne) for Item (B):

A. Question from Mr. Virnelli to the Board concerning licensees who despite the time extension still do not complete their CPE’s. He referenced the Statutory guidelines addressing this matter. Mr. Schuyler asked that given the extensions in place related to COVID, is the rate of people who do not complete their CPE’s significantly higher now than it would be in a not COVID year? Ms. Arsenault noted that it is significantly less noting they received to date only one extension request. In normal year, she believes there would be more.

It was decided to mirror the fee structure in place for the June cutoff date except to change the date to December 31st. The Board voted, unanimously, to approve this motion. (Marien/Triplett)

B. Request from Mr. Benjamin Chiamasey for a time extension for his Continuing Professional Education units to January 31, 2021 due to the COVID issue as read from his e-mail to the Department. The Department asked for more information and

documentation from a Medical person. In response, the licensee stated the escalating COVID rate at his place of business without any more detail or documentation. The Board voted, unanimously, to deny this request. (Marien/Lyne)

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

No comments or concerns were noted.

ADJOURN

Mr. Egan made a motion to adjourn. The motion was seconded by Ms. Marien. All remaining Board Members voted in favor. The meeting adjourned at 10:45 AM.

Next scheduled meeting: Tuesday, March 9, 2021 at 10:00 AM. Location to be determined.

Respectfully submitted,

Robert M. Kuzmich, R.A.
License and Applications Specialist